

The Carlsbad Current

TWENTY-THIRD YEAR.

CARLSBAD, NEW MEXICO, FRIDAY, APRIL 2, 1915.

NUMBER 21.

NOT ENOUGH TO TAX

ASSESSORS SAY COMMISSION HAS OVERESTIMATED STATE'S WEALTH.

Newly Created Taxing Body is Having All Sorts of Trouble in Getting Property on the Rolls.

PROVISIONS OF LAW ARE AGAIN SET FORTH.

Ample Power Given by Statute for Assessment and Collection of Revenues From All Sources.

Judging from the following the members of the late lamented legislature who are responsible for the monster appropriations of nearly \$100,000 for one school, the State University, will learn they have overreached the limit and will find it impossible to "get blood out of a turnip."

(Special correspondent to Morning Journal.)

Santa Fe, March 28.—Is New Mexico mistaken about the wealth it believes to be found within the state? Judging from preliminary reports received from assessors throughout the state, this almost appears to be the case, for they protest, without exception, that they are unable to find the extra property which the tax commission insists exists in their county and which should be on the tax rolls. "Show us," they declare in one voice, "and we will put it on the assessment rolls. It is true that here and there a piece of real estate or a maverick or a ram have escaped assessment, but in most cases they would have been eliminated by the \$200 exemption law anyway, and the aggregate does not reach a million, much less the \$125,000,000 that the tax commission wants us to find. The property that does escape taxation consists of stocks and bonds, of cash and mortgages, of notes and bank deposits and that we cannot get at or trace to the owner." There is, therefore, renewed interest in the Bureau tax law and its application. The limitations it places on the tax rate make necessary an increased assessment or there will be financial trouble not only for the state but for the counties, municipalities, schools.

Doubt as to Perea.

It is not known who will succeed Jose L. Perea as member of the tax commission created by the Bureau law. In fact, he has not yet resigned, at least, his resignation is not yet officially announced. The tax commission, therefore, still exists of John W. Poe, of Roswell, president, a banker and man of great wealth, George L. Ulrich, of Carrizozo, also a banker and man of wealth; Felix Garcia, of Luberton, Rio Arriba county, a wealthy stockman—all democrats; Jose L. Perea, of Socorro, a deputy county official, and Herbert W. Clark, of Las Vegas, an attorney, who perhaps, more than any of the other members, has made a study of taxation and taxation methods. The two latter are republicans. These appointments were confirmed by the senate despite the provision of the Bureau tax law that the appointees shall each be "a representative of some of the principal industries." The commissioners shall hold office for two years and each one receives a salary of \$10 per day for each day engaged in the performance of official duty as well as reasonable traveling and hotel expenses, providing that no session shall exceed ten days and no commissioner shall in the aggregate receive compensation for more than ninety days annually. The sum of \$4,500 is appropriated for pay and expenses of commissioners and \$12,000 annually for clerical help and other expenses. Former Traveling Auditor Howell Earnest has been appointed chief clerk and is assisted by his former assistant Walter L. Kegel with Miss Ormshaw as stenographer, their salaries still to be fixed by the commission.

Offices are being fitted up for the commission on the third floor of the capitol building and there the commissioners are to hold regular meetings on the third Mondays of February, July, September and November of each year. Special meetings may be called at other places and other dates.

Hearings on Valuations.

The commission at its first meeting determined the actual valuation of all property belonging to railroads, telegraph, telephone, express, sleeping car and transmission companies and has set April 20 as the date for hearing protests against such valuation. In the future, the law provides these values shall be determined at the regular meeting in November. The valuation placed on the railroads for the year is \$96,920,705, an increase of \$9,592,368 over last year; on telegraph lines, \$517,605 an increase of \$47,055 over last year; telephones, \$1,331,310, an increase of \$242,362, over last year; express, \$81,190, an increase of \$13,018 over last year; pullman, \$613,290, an increase of \$204,426 over last year. Decreases were declared in the assessment of the New Mexico Central of \$404,950; the Cimarron branch of the Santa Fe, \$9,500, and the Rio Grande & Pecos Springs railroad, \$22,500. It is also the duty of the tax commission to determine and certify to the assessors of the several counties the actual value of cattle, horses, sheep, goats and other livestock.

The regular appeal day shall be at

the regular meeting in July. No formality shall be required for appeals from the action of the county boards, but the reason for such appeal and the description and assessed value of the property affected thereby must be plainly stated on the face of the appeal. This must be sworn to in triplicate and must be delivered to the county clerk within ten days after the rendition of the decision or action appealed from. One copy shall be filed, another forwarded to the district attorney and the third sent to the tax commission. The district attorney shall represent the county board in such appeal. The county assessor may also appeal from the decision of the county board. It is made the duty of the attorney general to take an appeal from any decision of the county board whenever five responsible taxpayers petition for such an appeal and file their grounds under oath.

Five Tax Districts.

It is made the duty of the tax commission to divide the state into five tax districts, one of which shall be assigned to each commissioner who shall, after giving ten days' notice, visit each county in his district to hear all appeals arising in such county and to meet with the chairman of the county board so as to instruct and inform him. However, nothing shall be construed to prevent an appellant from appearing before the full tax commission and presenting such evidence as he desires to present.

It is made the duty of the tax commission to inquire into and ascertain each year the actual total value of the property subject to taxation in each county. At the July meeting it shall examine the assessment rolls of each county and if the actual value of taxable property in any county as so determined by the commission is more or less than the valuation thereof as shown upon the assessment roll, the commission shall, by order duly made and entered on its record, increase or decrease, as the case may be, the total valuation of the property in said county to taxation as shown by such assessment rolls, except the property, the valuation of which shall have been fixed by previous orders of the state tax commission and except property which the commission shall find to be assessed at its actual value, by such percentage as will bring the total valuation of such property to the actual value thereof as ascertained by said state tax commission. Such increase or decrease shall be certified to the assessor and is to be extended to the property for each taxpayer.

Powers of Commission.

The commission is given power to amend or modify any of its orders within thirty days of its being placed on record.

Any tax commissioner or the secretary of the commission may conduct any examination or investigation ordered by the commission, may administer oaths, issue subpoenas and may invoke the aid of any court to enforce the appearance of witnesses and the production of books and records.

It is the duty of the commission to ascertain what property has been omitted from the assessment roll or has been incorrectly listed or appraised. Assessors or county commissioners failing to comply shall be deemed guilty of a misdemeanor and shall be fined from \$100 to \$500 for each offense.

The tax commission is to prescribe the forms and books to be used, the contracts to be let to the lowest bidder after advertising for bids.

The assessment rolls are to be prepared in triplicate, one copy to be delivered to the state tax commission not later than the third Monday in July, one copy to be sent to the county treasurer and the third to be retained by the assessor.

Thirty days before the session of the legislature, the tax commission shall prepare and submit to the governor a printed report with recommendations.

H. R. Bouldin and J. D. Ogle returned from Texas Saturday. They left here a month ago and made the trip in the Bouldin car. They encountered some snow and weather as they went down being snow bound at San Angelo for seven days. They were as far south east as Rock Springs, Texas, where they were looking at the famous bat cave known as the Devil's Sink Hole. The news huster knows this section of country very well and at one time was down in the cave with some friends over twenty years ago, and when they spoke of the clear water of the Nueces river and the fish, kinder makes one homesick, as we have crossed the river where it was a spring, and at the mouth and many places between. The two gentlemen expect to move their families to Rock Springs or in that neighborhood in the near future.

The Cob Webb Social given at the home of Mrs. Archie Nelson and Mrs. Gedeka last Saturday evening for home and foreign missions was well attended, and proved very interesting and laughable. The rooms were arranged like a spider web, the parties using cord and you started unraveling your thread to find the end of cord for this you were awarded by finding a prize. Some times you captured your favor over stairs or on the porch. A nice little sum was realized. Sandwiches, pickles, cake and coffee were served.

Christian & Co., INSURANCE.

NOT AMERICAN OWNED.

Washington, March 31.—It has been established to the satisfaction of the state department that the wheat cargo of the American sailing ship William P. Frye was not American-owned when the ship was sunk by the Prinz Eitel Friedrich, and the American note, which will go forward to Germany on the subject present, will ask only payment for the hull of the Frye. Officials take the position that there was no warrant in international law for the sinking of the Frye and they expect Germany will readily consent to pay damages and express regret.

The Sweet Shop will hold their opening Saturday (tomorrow) afternoon. The opening was delayed a few days as the plate glass for the front was held up at Clovis, as it was packed in hay, and owing to the quarantine law was delayed, but is being put in today. However, a little delay will not bother Frank and his partner for things will only be better and sweeter for having a few days to improve on. Here is wishing them success on their opening day.

Do your swearing at the Current office. Notary always in.

FOUR BABIES AT ONCE

WOMAN IN CALIFORNIA BEATS THE RECORD.

California Legislature Makes Appropriation. People Appreciate and Donate Liberally

Bella Vista, Calif., March 30.—Four babies at once!

The mother, Mrs. C. O. McKnight of this little foot hill village, didn't know whether to smile or to weep when the stork brought quadruplets—two boys and two girls—on March 10 without so much as hinting of the surprise in store.

And the situation for the McKnight family was only saved from being tragic when the entire county of Shasta, stirred by spontaneous sympathy, opened its purse strings, provided an extra physician, a trained nurse and all the comforts and necessities required.

It is an humble home to which the distinction of quadruplets has been added. Already there were nine children. They kept the father, C. C. McKnight, 60 years old, working early and late to keep the wolf from the door. Preparations had been made for only one additional little visitor. When four came it was like a catastrophe.

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turned from Texas Saturday. They

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at San Angelo for seven days. They

were as far south east as Rock Springs,

Texas, where they were looking at

the famous bat cave known as the

Devil's Sink Hole. The news huster

knows this section of country very

well and at one time was down in

the cave with some friends over twenty

years ago, and when they spoke of

the clear water of the Nueces river

and the fish, kinder makes one home-

sick, as we have crossed the river

where it was a spring, and at the

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SURPRISE PARTY.

Miss Lucile Johnson's class friends gathered at her home Saturday evening and celebrated her seventeenth birthday. The young people gathered at the Daugherty home and took Miss Lucile by surprise. Progressive games were under way at various tables and home made candy was in abundance until 11:30 when they were served punch and cake. Those present were Misses Ruth Daugherty, Nettie Smith, Grace Stephenson, Thelma Alberts, Thelma Toffelmire, Lorena Powell, Lillian Crawford, Helen and Georgia Wallace; Messrs. Rollo Allen, Cal Merchant, Charley West, Herbert Little, Robert Toffelmire, Clifford Lewis, Robert Henenway, Clayton Wyman.

THE HARRIS SALE.

The public sale conducted last Saturday by Mr. Harris at Otis was well attended and everything except the alfalfa sold remarkably well, considering that it was a strictly cash proposition. Mr. McVain, the auctioneer, hustled things off in a hurry and obtained the best possible results, especially the farming implements and household goods. Two good, young Jersey cows sold for \$39.00 and \$54.00 and an eight month Jersey heifer sold for \$33.00. Mr. Harris did not sell all the alfalfa and only received from \$4.50 to \$6.00 but is selling the balance at about an average of \$8.00 on the farm and \$9.50 in Carlsbad. Alfalfa is now being shipped out at \$12 for the best F. O. B. at Otis.

EASTER IN CARLSBAD

EASTER PROGRAMS.

Following is the program to be rendered at the Presbyterian church next Sunday at 11 a. m.

Doxology.
Invocation.
Sentence—"The Lord bless thee and keep thee".

Hymn, "King of Glory". No. 417.

Psalm.
Gloria.

Hymn, "Christ Risen". No. 396.

Scripture.

Duet, "Easter Times Beyond the Shadow of the Cross," Mrs. R. M. Fessenden and Mrs. C. C. Lewis.

Prayer.

Solo, "The Lord is Risen," Lansing.

Notices.

Offering.

Anthem, "Easter Dawn," Geibel.

Sermon.

Hymn Carnation. No. 420.

Benediction.

The following is the program for the evening service:

Easter Hymn song service.

"Christ Arose," No. 142.

"The Lord is Risen Again," No. 245.

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EUROPEAN WAR NEWS

RUSS STRIVES IN CARPATHIANS

German Realize the Importance of Move and is Sending Energies To Meet It.

FALL OF CONSTANTINOPLE IS NOT EXPECTED SOON.

Allies Keep Hammering Away in the Bosphorus, However—Kaiser Sees No Western Assault

London, March 31.—The battle of the Carpathians passes now rivals the bombardment of the Dardanelles in political possibilities.

German experts assert that the efforts being made by Russia are of such vital importance politically that the supreme command of the Teutonic allies is justified in exerting every effort to check the invaders there.

According to this view of the situation, a sudden and dramatic influx of Russians through the Carpathians into Hungary might stir the Balkan nations to action long before the tedious attack of the allied fleet on the Dardanelles attains definite result. Petrograd has officially warned the Russian people not to expect an early capitulation of Constantinople. There are no signs, however, that the allied fleet has given up the attack, as battleships are again shelling the outer defenses of the straits while the Russian assault on the Bosphorus has merely been interrupted by a thick fog.

On the western front, the Germans are reported to be giving up their plans for breaking through the defenses of the allies near the coast, along the Yser. They are making new effort along the fortified Franco-German border by bombarding the fortress at Verdun. The reported withdrawal of cavalry from the Yser front however, is of no great significance since the use of this arm of the service in that vicinity is greatly restricted on account of the floods. At the same time, the continued bombardment of Niuport indicates that the Germans still are opposing any extension of the allied line along the Belgian coast.

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